

Author: Villines/Ma Analyst: Gail Hall Bill Number: AB 2114Related Bills: See prior Analysis Telephone: 845-6111 Amended Date: April 28, 2008Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_**SUBJECT:** Apportionment Of Income

\_\_\_\_\_ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.

\_\_\_\_\_ TECHNICAL BILL – No program or fiscal changes to existing program.

X BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.

\_\_\_\_\_ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.

\_\_\_\_\_ MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced/amended \_\_\_\_\_ still applies.

\_\_\_\_\_ MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.  
See Comments below

\_\_\_\_\_ OTHER – See comments below.

**COMMENTS:**

This bill removes the provisions of AB 2114 as introduced February 20, 2008, relating to the sales factor for the franchise/income tax and adds nonsubstantive provisions that provide legislative intent to enact legislation for purposes of apportioning income that would retain and attract businesses and create jobs in California. The department's analysis of the bill as introduced on February 20, 2008, no longer applies.

This bill would not impact the department's programs and operations or state income tax revenue.

## Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	<u>X</u> NAR
_____ N	_____ OUA	_____ PENDING

## Franchise Tax Board Staff

## Date

Gail Hall

4/29/08